

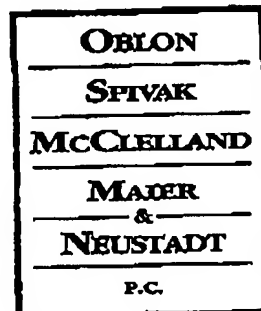
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OBLON SPIVAK

NO. 102 P. 1

November 9, 2007

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UNITED STATES PATENT AND TRADEMARK OFFICE
2051 Jamieson Avenue
Suite 300
Alexandria, VA

Attn: Refund Department

ATTORNEYS AT LAW
KATHLEEN A. MORSBERGER
CONTROLLER
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Re: Deposit Account Number 150030

Dear Sir or Madame:

Enclosed is a copy of a portion of our Deposit Account Statement of October 2007. Please review the highlighted charge on Serial Number 10/787,286, in the amount of \$200.00 on fee code number 1201.

This charge is in error as the fee for the One Additional Independent Claim remaining after the August 30, 2007 Amendment was charged to our credit card on August 31, 2007. This charge to our deposit account is a duplicate.

Please review this application and kindly refund \$200.00 to deposit account number 150030. Copies of the appropriate paperwork are attached. If you have any questions, please contact Scott Lohr at (703) 412-6472. Thank you for your assistance.

Sincerely,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.



Scott Lohr

Enclosure: Deposit Account Statement

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Electronic Patent Application Fee Transmittal

Application Number:	10787286			
Filing Date:	27-Feb-2004			
Title of Invention:	Image encoding apparatus, image encoding method, image encoding program, image decoding apparatus, image decoding method and image decoding program			
First Named Inventor/Applicant Name:	Kazuo Sugimoto			
Filer:	Marvin Jay Spivak/Patté Healy			
Attorney Docket Number:	249557US90			
Filed as Large Entity				
Utility Filing Fees				
Description	Fee Code	Quantity	Amount	Sub-Total in USD(\$)
Basic Filing:				
Pages:				
Claims:				
Independent claims in excess of 3	1201	1	200	200
Miscellaneous-Filing:				
Petition:				
Patent-Appeals-and-Interference:				
Post-Allowance-and-Post-Issuance:				
Extension-of-Time:				

Adjustment date: 12/05/2007 HDESTA1
10/05/2007 NLARENC 00000003 150030
01 FC:1201 200.00 CR